

RESIDENTIAL PETITION FOR REVIEW OF VALUATION

PURSUANT TO A.R.S. TITLE 42, Ch. 15, Art. 3 and Ch. 16, Art. 1-5

FOR OFFICIAL USE ONLY

FILED FOR TAX YEAR 2016

See instructions for complete filing requirements.

3898

- The County Assessor reserves the right to reject any petition not meeting statutory requirements. Only one petition for each parcel will be accepted. Any duplicate petitions will be returned.

• COMPLETE SECTIONS 1 THROUGH 8 WHERE APPLICABLE. TYPE OR PRINT.

1. DATE FILED MARCH 11, 2015 COUNTY COCHISE BOOK 5 MAP PAGE 9 PARCEL 206-23-088

2A. IF THIS PROPERTY IS RENTED TO SOMEONE OTHER THAN A FAMILY MEMBER, CHECK HERE ☐ 2B. MULTIPLE PARCELS? YES ☐ NO ☒

3A. OWNER'S NAME

NAME ROY C. MARKLE
ADDRESS 1842 N. PAINT PONY LANE
COCHISE, ARIZONA 85606
CITY, STATE, ZIP CODE

3B. MAIL DECISION TO: (IF DIFFERENT THAN 3A)

NAME X
ADDRESS X
CITY, STATE, ZIP CODE

3C. IF OWNERSHIP HAS CHANGED CHECK HERE ☐ ATTACH RECORDED DOCUMENTATION.

4. PETITION COMPLETED BY: (Specify: owner, Agent, Attorney, etc.) OWNER

NAME ROY C. MARKLE TELEPHONE
ADDRESS 1842 N. PAINT PONY LANE CITY, STATE, ZIP CODE COCHISE, ARIZONA 85606

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER

SBOE NUMBER

5. BASIS FOR THIS PETITION: MARKET SALES APPROACH ☐ COST APPROACH ☐ OTHER ☒ (explain below)

Additional documents submitted must contain the book, map, and parcel number and be attached to the petition in order to be considered by the Assessor. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation or changing the legal classification.

(SEE ATTACHED LETTER PAGE)

6. VALUE SHOWN ON NOTICE OF VALUE	FULL CASH VALUE \$ <u>121,803</u>	LIMITED PROPERTY VALUE \$ <u>121,803</u>	LEGAL CLASS <u>3</u>	ASMT RATIO <u>10.0</u>
7. OWNER'S OPINION OF VALUE	FULL CASH VALUE \$ <u>85,000</u>	LIMITED PROPERTY VALUE \$ <u>85,000</u>	LEGAL CLASS <u>3</u>	ASMT RATIO <u>10.0</u>

8. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT.

X Roy C. Markle
SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE
TELEPHONE (520) 826-3717
EMAIL ADDRESS

TO REQUEST A MEETING WITH THE ASSESSOR CHECK HERE ☒

FOR SBOE (IN MARICOPA AND PIMA COUNTIES ONLY):
If you want this appeal to be heard "On The Record" check here ☐
This means that neither you, the Assessor, your Agent, or Attorney (if applicable) will appear before the State Board of Equalization to offer testimony. Submit any additional written or typed information with this appeal to the SBOE.

ASSESSOR'S DECISION	FULL CASH VALUE \$ <u>121,803</u>	LIMITED PROPERTY VALUE \$ <u>121,803</u>	LEGAL CLASS <u>3</u>	ASMT RATIO <u>10</u>
---------------------	-----------------------------------	--	----------------------	----------------------

BASIS FOR DECISION:

SEE ATTACHED

03-16-15
DATE RECEIVED

06-17-15
DATE DECISION MAILED

LES WOLSLAGEL, DEPUTY ASSESSOR
REVIEWED BY

Felix E. [Signature]
ASSESSOR OR CHIEF DEPUTY

COUNTY BOARD OF EQUALIZATION DECISION	FULL CASH VALUE \$	LIMITED PROPERTY VALUE \$	LEGAL CLASS	ASMT RATIO
---------------------------------------	--------------------	---------------------------	-------------	------------

BASIS FOR DECISION:

NO & 62 NW 5102

75-2-1-21-11-5102

RECEIVED
COCHISE COUNTY
BOARD OF SUPERVISORS

COCHISE COUNTY ASSESSOR

DATE RECEIVED

DATE DECISION MAILED

CHAIRMAN OR CLERK OF THE BOARD



County of Cochise
OFFICE OF THE COUNTY
ASSESSOR
P.O. DRAWER 168
BISBEE, ARIZONA 85603

Philip S. Leiendecker
Assessor

Felix Dagnino
Chief Deputy

TAX YEAR	<u>2016</u>
APPEAL #	<u>3898</u>
PARCEL #	<u>206-23-088</u>
ASSESSOR DECISION DATE	<u>5/19/2015</u>
PHYSICAL REVIEW (Y/N)	<u>N</u>
FCV	<u>\$121,803</u>
LPV	<u>\$121,803</u>
LEGAL CLASS	<u>3</u>
ASSESSMENT RATIO	<u>10%</u>
APPRAISER	<u>Wolslagel</u>

BASIS FOR DECISION: On March 8th, 2013, petitioner successfully completed and submitted the required forms requesting that his property value continue to remain fixed at its current amount of \$121,803. Pursuant to the Arizona State Constitution, Article 9, Section 18, (Proposition 104) the property value of a qualifying resident over the age of 65 would be fixed at the current amount and remain unchanged for a period of 3 consecutive years.

Recommend no change in value as the current value was established via Proposition 104, at the owner's request, coupled with the fact that the County Assessor has no legal authority to supersede the limits and protections of the Arizona State Constitution.

APPROVED _____

March 11, 2015

To: Philip S. Leiendecker – Cochise County Assessor

Re: Review of Valuation

Currently, I have a Senior Property Valuation Freeze. However, the property values have decreased where I live in Richland Ranchetts due to our water wells going dry, the land subsiding and the earth fissures that are present here. Hopefully, the Arizona Department of Water Resources can find ways to mitigate this problem.

Meanwhile, the road conditions in Richland Ranchetts have gotten so bad that the public school buses have ceased driving on them. The County could mitigate this problem. Arizona State Statute 28-6705 allows the County to expend Highway User Revenue Funds (HURF) on roads laid out, constructed and opened prior to June 13, 1975 even if such roads were not constructed in accordance with Subsection "A". The roads in Richland Ranchetts were created in March, 1963 and are eligible for (HURF) funds.

The sustainability of the County's Property Tax Revenues is dependent on the County's ability to mitigate declining property values.

Sincerely,

A handwritten signature in cursive script that reads "Roy C. Markle".

Roy C. Markle

RECEIVED
COCHISE COUNTY
BOARD OF SUPERVISORS

2015 JUN 29 P 2: 23

June 24,2015

To: Cochise County Board of Equalization

Re: Petition for Review

The Senior Property Valuation Freeze (Proposition 104) was created to protect qualifying senior citizens on low fixed-incomes from being taxed out of their homes in times of increasing property values. However, in times of decreasing property values these senior citizens are being victimized by having to pay property taxes on "Frozen Valuations", which in all fairness, must be decreased accordingly to the decline in property values in the area where their properties are located.

Since I got my Senior Property Valuation Freeze the value of my property has declined and I am not going to be victimized in this situation. I now request that my appeal of my property valuation be approved. I am sure this dilemma has already been before the State Tax Court.

Sincerely,



Roy C. Markle